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CITIZENS SUMMARY

Findings in the audit of the Twelfth Judicial Circuit, City of Warrenton Municipal Division

Municipal Procedures	A total of \$1,977 in court receipts were not accounted for accurately or properly distributed. Prior to October 2012, when audit staff brought it to the city's attention, the municipal division accounting program allowed clerks to post corrections of prior period transactions in the prior period accounting records, and, as a result, any transactions corrected were not reflected in the current period records and were not distributed. In addition, instead of increasing the court costs assessed to include the \$2 domestic violence fee, the Court Clerk distributed \$2 of the fine amount collected to the local domestic violence shelter, so between July 2011 and September 2012, fines paid to the city were reduced by \$6,426.
Tickets	The Court Clerk has the ability to amend tickets without evidence of approval by the Prosecuting Attorney, which is a significant control weakness and increases the likelihood of tickets being handled improperly and the risk of loss, theft, or misuse of monies going undetected. Additionally, the Police Department and the municipal division do not work together to ensure the numerical sequence and ultimate disposition of all tickets issued are accounted for properly, making it difficult to ensure all tickets are accounted for properly.

In the areas audited, the overall performance of this entity was **Good**.*

American Recovery and Reinvestment Act (Federal Stimulus)	The Twelfth Judicial Circuit, City of Warrenton Municipal Division did not receive any federal stimulus monies during the audited time period.
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*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.